

United States Bankruptcy Court
Eastern District of Pennsylvania

In re:
Joseph Grasso
Debtor

Case No. 12-11063-mdc
Chapter 7

CERTIFICATE OF NOTICE

District/off: 0313-2

User: PaulP
Form ID: pdf900

Page 1 of 4
Total Noticed: 1

Date Rcvd: Apr 10, 2020

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on
Apr 12, 2020.

db #+Joseph Grasso, 649 Dodds Lane, Gladwyn, PA 19035-1514

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.
NONE. TOTAL: 0

***** BYPASSED RECIPIENTS *****

NONE.

TOTAL: 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.
USPS regulations require that automation-compatible mail display the correct ZIP.

Transmission times for electronic delivery are Eastern Time zone.

Addresses marked '#' were identified by the USPS National Change of Address system as requiring an update.
While the notice was still deliverable, the notice recipient was advised to update its address with the court
immediately.

**I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner
shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.**

**Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social
Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required
by the bankruptcy rules and the Judiciary's privacy policies.**

Date: Apr 12, 2020

Signature: /s/Joseph Speetjens

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email)
system on April 10, 2020 at the address(es) listed below:

AARON S APPLEBAUM on behalf of Creditor The Sherwin Williams Company aaron.applebaum@saul.com,
Catherine.santangelo@saul.com
ALAN I. MOLDOFF on behalf of Interested Party The Bancorp Bank amoldoff@eckertseamans.com
ALAN I. MOLDOFF on behalf of Defendant The Bancorp Bank amoldoff@eckertseamans.com
ALAN I. MOLDOFF on behalf of Creditor The Bancorp Bank amoldoff@eckertseamans.com
ALAN L. FRANK on behalf of Trustee CHRISTINE C. SHUBERT afrank@alflaw.net
ALAN L. FRANK on behalf of Spec. Counsel Alan L. Frank afrank@alflaw.net
ALAN L. FRANK on behalf of Plaintiff CHRISTINE C. SHUBERT afrank@alflaw.net
AMY E. VULPIO on behalf of Trustee CHRISTINE C. SHUBERT vulpioa@whiteandwilliams.com
ANDREW F GORNALL on behalf of Creditor GREEN TREE SERVICING LLC agornall@kmlawgroup.com,
bkgroup@kmlawgroup.com
ARSEN KASHKASHIAN on behalf of Plaintiff Greg Bayer kashlaw@aol.com,
doverar87647@notify.bestcase.com
ARSEN KASHKASHIAN on behalf of Plaintiff John Larson kashlaw@aol.com,
doverar87647@notify.bestcase.com
ASHLEY B. STITZER on behalf of Interested Party Partnership Liquidity Investors, LLC
astitzer@macelree.com, tnadachowski@macelree.com
AUSTIN L MCMULLEN on behalf of Plaintiff Madison Capital Company, LLC AMcMullen@babac.com
AUSTIN L MCMULLEN on behalf of Creditor Madison Capital Company, LLC AMcMullen@babac.com
BONNIE R. GOLUB on behalf of Creditor Wilmington Savings Fund Society, FSB
bgolub@weirpartners.com, imarciniszyn@weirpartners.com
BRIAN H. SMITH on behalf of Creditor Wells Fargo Bank brian.h.smith@fnf.com
BRIAN M. KILE on behalf of Plaintiff NextTier Bank, N.A. d/b/a Radnor Trust Company
bkile@grenenbirsic.com, mcupec@grenenbirsic.com
BRIAN M. KILE on behalf of Defendant NextTier Bank, N.A. d/b/a Radnor Trust Company
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mcupec@grenenbirsic.com
BRYA M KEILSON on behalf of Interested Party The Bancorp Bank brya.keilson@usdoj.gov
CAMERON KINVIG on behalf of Defendant Excelco Trading, LP ckinvig@hunton.com,
RRich2@hunton.com
CHRISTINE C. SHUBERT christine.shubert@comcast.net, J100@ecfcbis.com
CHRISTINE C. SHUBERT on behalf of Trustee CHRISTINE C. SHUBERT christine.shubert@comcast.net,
J100@ecfcbis.com
CHRISTOPHER J. MCDONALD on behalf of Creditor Wells Fargo Bank lstarkman@lammrubenstone.com
CHRISTOPHER R. MOMJIAN on behalf of Creditor PA Dept of Revenue crmomjian@attorneygeneral.gov
DAMIEN NICHOLAS TANCREDI on behalf of Trustee CHRISTINE C. SHUBERT
Damien.Tancredi@flastergreenberg.com, damien.tancredi@ecf.inforuptcy.com

District/off: 0313-2

User: PaulP
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Page 2 of 4
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The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system (continued)

DAVID L. BRAVERMAN on behalf of Creditor Braverman Kaskey, P.C. dbraver@braverlaw.com, dmarano@braverlaw.com; dmayfield@braverlaw.com; belle@braverlaw.com; gollotto@braverlaw.com; sine@braverlaw.com
DAVID M. SHAFKOWITZ on behalf of Creditor 15th and Sansom, L.P. dms@shafkowitzlaw.com, pamedparalegal@comcast.net
DENNIS R. MEAKIM on behalf of Defendant Felicia Meakim DMeakim@howlandhess.com, EPyle@howlandhess.com
DENNIS R. MEAKIM on behalf of Defendant Bucks County Beverage Company, LLC DMeakim@howlandhess.com, EPyle@howlandhess.com
DEREK J. BAKER on behalf of Mediator Derek J. Baker dbaker@reedsmith.com
DIMITRI L. KARAPELOU on behalf of Creditor Marshall J. Katz dkarapelou@karapeloulaw.com, dkarapelou@karapeloulaw.com
DIMITRI L. KARAPELOU on behalf of Plaintiff Marshall J. Katz dkarapelou@karapeloulaw.com, dkarapelou@karapeloulaw.com
EDWARD J. HAYES on behalf of Creditor Origin Capital Debt Fund I, LLC ehayes@foxrothschild.com
EDWARD J. HAYES on behalf of Defendant Origins Holding Company, LLC ehayes@foxrothschild.com
EVAN THOMAS MILLER on behalf of Interested Party Partnership Liquidity Investors, LLC emiller@bayardlaw.com, lmorton@bayardlaw.com
FRANCIS X. TANEY on behalf of Defendant Volcafe Specialty Coffee LLC frank.taney@taneylegal.com
GARY DAVID BRESSLER on behalf of Plaintiff The Sherwin Williams Company gbressler@mdmc-law.com, kdeans@mdmc-law.com; kpatterson@mdmc-law.com
GARY F SEITZ on behalf of Terry P. Dershaw gseitz@gsbblaw.com
GEORGE M. CONWAY on behalf of United States Trustee george.m.conway@usdoj.gov
GRETCHEN M SANTAMOUR on behalf of Creditor VIST Bank gsantamour@stradley.com
HARRY J. GIACOMETTI on behalf of Attorney Flaster/Greenberg P.C. harry.giacometti@flastergreenberg.com, harry.giacometti@ecf.inforuptcy.com; jennifer.vagnozzi@flastergreenberg.com; jeanne.valentino@flastergreenberg.com
HARRY J. GIACOMETTI on behalf of Trustee Christine Shubert, Chapter 7 Trustee harry.giacometti@flastergreenberg.com, harry.giacometti@ecf.inforuptcy.com; jennifer.vagnozzi@flastergreenberg.com; jeanne.valentino@flastergreenberg.com
HARRY J. GIACOMETTI on behalf of Plaintiff Christine C. Shubert harry.giacometti@flastergreenberg.com, harry.giacometti@ecf.inforuptcy.com; jennifer.vagnozzi@flastergreenberg.com; jeanne.valentino@flastergreenberg.com
HARRY J. GIACOMETTI on behalf of Interested Party Flaster/Greenberg P.C. harry.giacometti@flastergreenberg.com, harry.giacometti@ecf.inforuptcy.com; jennifer.vagnozzi@flastergreenberg.com; jeanne.valentino@flastergreenberg.com
HARRY J. GIACOMETTI on behalf of Christine Shubert, Chapter 7 Trustee harry.giacometti@flastergreenberg.com, harry.giacometti@ecf.inforuptcy.com; jennifer.vagnozzi@flastergreenberg.com; jeanne.valentino@flastergreenberg.com
HARRY J. GIACOMETTI on behalf of Plaintiff CHRISTINE C. SHUBERT harry.giacometti@flastergreenberg.com, harry.giacometti@ecf.inforuptcy.com; jennifer.vagnozzi@flastergreenberg.com; jeanne.valentino@flastergreenberg.com
HARRY J. GIACOMETTI on behalf of Accountant Bederson LLP harry.giacometti@flastergreenberg.com, harry.giacometti@ecf.inforuptcy.com; jennifer.vagnozzi@flastergreenberg.com; jeanne.valentino@flastergreenberg.com
HARRY J. GIACOMETTI on behalf of Trustee CHRISTINE C. SHUBERT harry.giacometti@flastergreenberg.com, harry.giacometti@ecf.inforuptcy.com; jennifer.vagnozzi@flastergreenberg.com; jeanne.valentino@flastergreenberg.com
HARRY J. GIACOMETTI on behalf of Flaster/Greenberg, PC harry.giacometti@flastergreenberg.com, harry.giacometti@ecf.inforuptcy.com; jennifer.vagnozzi@flastergreenberg.com; jeanne.valentino@flastergreenberg.com
HARRY J. GIACOMETTI on behalf of Plaintiff Christine Shubert harry.giacometti@flastergreenberg.com, harry.giacometti@ecf.inforuptcy.com; jennifer.vagnozzi@flastergreenberg.com; jeanne.valentino@flastergreenberg.com
HOWARD GERSHMAN on behalf of Defendant Russell Law Group hg229ecf@gmail.com, 229ecf@glpoc.comcastbiz.net
HUGH J. WARD on behalf of U.S. Trustee United States Trustee hugh.j.ward@usdoj.gov
J. TIMOTHY ARNDT, III on behalf of Creditor Stonebridge Bank tarndt@lcsllaw.com
JAMES KEVIN HANEY on behalf of Creditor General Electric Capital Corporation jhaney@wongfleming.com, spiotrowski@wongfleming.com, sshalloo@wongfleming.com
JARRET P. HITCHINGS on behalf of Creditor Hill International, Inc. JPHitchings@duanemorris.com, AutoDocketWILM@duanemorris.com
JEFFREY KURTZMAN on behalf of Creditor 15th and Sansom, L.P. Kurtzman@kurtzmansteady.com
JEFFREY KURTZMAN on behalf of Creditor Michael Grasso Kurtzman@kurtzmansteady.com
JEFFREY KURTZMAN on behalf of Creditor David Grasso Kurtzman@kurtzmansteady.com
JEFFREY KURTZMAN on behalf of Creditor 730 East Elm Associates, LP Kurtzman@kurtzmansteady.com
JEFFREY KURTZMAN on behalf of Interested Party Grasso Holdings Kurtzman@kurtzmansteady.com

District/off: 0313-2

User: PaulP
Form ID: pdf900

Page 3 of 4
Total Noticed: 1

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The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system (continued)

JEFFREY KURTZMAN on behalf of Defendant 15th and Sansom, L.P. Kurtzman@kurtzmansteady.com
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JEFFREY T GROSSMAN on behalf of Creditor Madison Capital Company, LLC
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KEVIN P. CALLAHAN on behalf of Plaintiff Roberta A. DeAngelis kevin.p.callahan@usdoj.gov
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MARISA MYERS COHEN on behalf of Creditor BANK OF AMERICA, N.A., SUCCESSOR BY MERGER TO BAC
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2007-GG11 Sanatoga Retail Limited Partnership mark.pfeiffer@bipc.com, donna.curcio@bipc.com
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MICHAEL G. MENKOWITZ on behalf of Trustee CHRISTINE C. SHUBERT mmenkowitz@frof.com,
brian-oneill-fox-5537@ecf.pacerpro.com;jdistanislao@foxrothschild.com
MICHAEL H. KALINER mhkaliner@gmail.com
MICHAEL JOSEPH JOYCE on behalf of Defendant Paragon Coffee Trading Co., L.P.
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MICHAEL P. KELLY on behalf of Defendant Jodie D. McCool mpkpc@aol.com,
r47593@notify.bestcase.com
MONIQUE BAIR DISABATINO on behalf of Creditor Fidelity National Title Insurance Company
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MONIQUE BAIR DISABATINO on behalf of Plaintiff Fidelity National Title Insurance Company
mdisabatino@saul.com
Michael P. Gigliotti on behalf of Creditor John Larson gigliottimike2@gmail.com,
cappioandgigliotti@gmail.com
Michael P. Gigliotti on behalf of Plaintiff Greg Bayer gigliottimike2@gmail.com,
cappioandgigliotti@gmail.com
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cappioandgigliotti@gmail.com
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karena.blaylock@phila.gov
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rcovington@offitkurman.com
PAUL J. WINTERHALTER on behalf of Defendant Joseph Grasso pwinterhalter@offitkurman.com,
rcovington@offitkurman.com
PAUL J. WINTERHALTER on behalf of Defendant Paul J. Winterhalter, Esquire
pwinterhalter@offitkurman.com, rcovington@offitkurman.com
REBECCA ANN SOLARZ on behalf of Creditor New Residential Mortgage, LLC bkgroup@kmlawgroup.com
REGINA STANGO KELBON on behalf of Trustee CHRISTINE C. SHUBERT kelbon@blankrome.com

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Page 4 of 4
Total Noticed: 1

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The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system (continued)

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plorenz@mmwr.com;richard-placey-6658@ecf.pacerpro.com
ROBERT H. HOLBER on behalf of Spec. Counsel Robert H. Holber rholber@holber.com
ROBERT H. HOLBER on behalf of Plaintiff Christine C. Shubert trustee@holber.com,
rholber@ecf.axosfs.com
ROBERT H. HOLBER on behalf of Trustee CHRISTINE C. SHUBERT rholber@holber.com
ROBERT L. SALDUTTI on behalf of Creditor Putnam Leasing Company rsaldutti@saldutticollect.com,
lmarciano@saldutticollect.com;pwirth@saldutticollect.com;kcollins@slgcollect.com
ROGER GALE JONES on behalf of Creditor Madison Capital Company, LLC RJones@babac.com
ROGER GALE JONES on behalf of Plaintiff Madison Capital Company, LLC RJones@babac.com
RONALD S. GELLERT on behalf of Interested Party CIBC, Inc. rgellert@gsbblaw.com,
abrown@gsbblaw.com
SARAH SCHINDLER-WILLIAMS on behalf of Creditor U.S. BANK NATIONAL ASSOCIATION, AS TRUSTEE
SCHINDLERWILLIAMSS@BallardSpahr.com
STEVEN D. USDIN on behalf of Plaintiff Christine C. Shubert steven.usdin@flastergreenberg.com,
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STEVEN D. USDIN on behalf of Christine Shubert, Chapter 7 Trustee
steven.usdin@flastergreenberg.com, steven.usdin@ecf.inforuptcy.com
STEVEN D. USDIN on behalf of Accountant Bederson & Company LLP
steven.usdin@flastergreenberg.com, steven.usdin@ecf.inforuptcy.com
STEVEN D. USDIN on behalf of Plaintiff CHRISTINE C. SHUBERT steven.usdin@flastergreenberg.com,
steven.usdin@ecf.inforuptcy.com
STEVEN D. USDIN on behalf of Attorney Flaster/Greenberg P.C.
steven.usdin@flastergreenberg.com, steven.usdin@ecf.inforuptcy.com
STEVEN D. USDIN on behalf of Trustee CHRISTINE C. SHUBERT steven.usdin@flastergreenberg.com,
steven.usdin@ecf.inforuptcy.com
STEVEN D. USDIN on behalf of Flaster/Greenberg, PC steven.usdin@flastergreenberg.com,
steven.usdin@ecf.inforuptcy.com
THOMAS I. PULEO on behalf of Creditor GREEN TREE SERVICING LLC tpuleo@kmlawgroup.com,
bkgroup@kmlawgroup.com
Terry P. Dershaw td@ix.netcom.com, PA66@ecfcbis.com;7trustee@gmail.com
United States Trustee USTPRegion03.PH.ECF@usdoj.gov
VINCENT J. MARRIOTT, III on behalf of Creditor GCCFC marriott@ballardspahr.com
VINCENT J. MARRIOTT, III on behalf of Creditor U.S. BANK NATIONAL ASSOCIATION, AS TRUSTEE
marriott@ballardspahr.com
WILLIAM J LEVANT on behalf of Creditor Singer Equipment Company Inc efile.wjl@kaplaw.com
TOTAL: 123

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

In re:
Joseph Grasso

Chapter 7

Bankruptcy No. 12-11063-MDC

Debtor(s)

ORDER APPROVING TRUSTEE'S FINAL REPORT AND ACCOUNT

AND NOW, this 10th day of April, 2020, upon consideration of the
Trustee's Final Report and Account (the "Final Report"), and after notice and hearing, IT IS
HEREBY ORDERED AND DECREED that the Final Report is APPROVED.

BY THE COURT:



MAGDELINE D. COLEMAN
Chief U.S. Bankruptcy Judge

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 12-11063-MDC
Case Name: JOSEPH GRASSO
Trustee Name: Christine C. Shubert

Balance on hand: \$ 219,594.36

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
11-1	VIST Bank c/o Steven J. White, Esquire	2,233,486.80	0.00	0.00	0.00
29-1	NexTier Bank c/o Brian M. Kile, Esquire Grenen & Birsic, P.C.	496,030.13	0.00	0.00	0.00
3	Commonwealth of Pennsylvania Department of Revenue	647,088.88	0.00	0.00	0.00
44-1	Mid Penn Bank	3,352,126.79	0.00	0.00	0.00
4-1	15th and Sansom, L.P.	929,259.69	0.00	0.00	0.00

Total to be paid to secured creditors: \$ 0.00
Remaining balance: \$ 219,594.36

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee, Fees - CHRISTINE C. SHUBERT	201,516.96	190,510.48	11,006.48
Trustee, Expenses - CHRISTINE C. SHUBERT	744.19	615.22	128.97
Auctioneer Fees - Barry Slosberg, Inc.	2,380.50	2,380.50	0.00
Auctioneer Expenses - Barry Slosberg, Inc.	1,450.00	1,450.00	0.00
Charges, U.S. Bankruptcy Court	6,446.00	6,446.00	0.00
Fees, United States Trustee	325.00	325.00	0.00
Bond Payments - International Sureties	5,788.77	5,788.77	0.00
Income Taxes - Internal Revenue Service (post-petition) - United States Treasury	67,050.32	67,050.32	0.00
Fees, United States Trustee	0.00	0.00	0.00
Attorney for Trustee Fees (Other Firm) - SM LAW, PC	859.95	859.95	0.00
Attorney for Trustee Fees (Other Firm) - Flaster Greenberg PC	1,260,263.50	1,247,232.00	13,031.50
Attorney for Trustee Fees (Other Firm) - Robert Holber, Esquire	5,983.50	5,983.50	0.00
Attorney for Trustee Fees (Other Firm) - Alan L. Frank Law Associates, PC	35,000.00	35,000.00	0.00
Attorney for Trustee Expenses (Other Firm) - SM LAW, PC	210.75	210.75	0.00
Attorney for Trustee Expenses (Other Firm) - Flaster Greenberg PC	30,584.74	30,413.44	171.30
Attorney for Trustee Expenses (Other Firm) - Robert Holber, Esquire	117.72	117.72	0.00
Attorney for Trustee Expenses (Other Firm) - Alan L. Frank Law Associates, PC	14,584.10	14,584.10	0.00
Accountant for Trustee Fees (Other Firm) - Bederson LLP	373,808.75	359,278.75	14,530.00
Accountant for Trustee Expenses (Other Firm) - Bederson LLP	4,513.16	4,309.56	203.60
Appraiser for Trustee Fees - Mastroieni and Associates	4,225.00	4,225.00	0.00
Arbitrator/Mediator for Trustee Fees - Robert Szwajkos, Esq	3,750.00	3,750.00	0.00
Other Professional Fees - Michael G. Menkowitz, Esq.	8,820.00	8,820.00	0.00
Other Professional Expenses - United Bankruptcy Services, Inc.	1,133.60	1,133.60	0.00

Total to be paid for chapter 7 administrative expenses:	\$	39,071.85
Remaining balance:	\$	180,522.51

Applications for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Prior Chapter Trustee Compensation - Christine C. Shubert	17,389.20	17,389.20	0.00
Prior Chapter Trustee Expenses - Christine C. Shubert	249.29	248.80	0.49
Prior Chapter Attorney for Trustee/DIP Fees (Other Firm) - Flaster Greenberg PC	63,847.50	63,847.50	0.00
Prior Chapter Attorney for Trustee/DIP Expenses (Other Firm) - Flaster Greenberg PC	1,981.74	1,981.74	0.00
Prior Chapter Accountant for Trustee/DIP Fees (Other Firm) - Bederson LLP	93,545.83	93,545.83	0.00
Prior Chapter Accountant for Trustee/DIP Fees (Other Firm) - ASTERION. INC	25,860.50	25,860.50	0.00
Prior Chapter Auctioneer/Liquidator Fees - Barry Slosberg, Inc.	5,870.75	5,870.75	0.00
Prior Chapter Auctioneer/Liquidator Expenses - Barry Slosberg, Inc.	6,097.28	6,097.28	0.00
Other Prior Chapter Professional Fees - White & Williams	407,752.10	407,752.10	0.00
Other Prior Chapter Professional Fees - Madison Capital Company, LLC	79,107.00	79,107.00	0.00
Other Prior Chapter Professional Fees - Hangley Aronchik	43,117.00	43,117.00	0.00
Other Prior Chapter Administrative Expenses - Hangley Aronchik	760.14	760.11	0.03
Other Prior Chapter Administrative Expenses - White & Williams	15,795.20	15,795.20	0.00

Total to be paid for prior chapter administrative expenses: \$ 0.52
Remaining balance: \$ 180,521.99

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$737,509.03 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
2P	Internal Revenue Service Centralized Insolvency Operation	57,875.23	57,875.23	0.00
3P-1	Commonwealth of Pennsylvania Department of Revenue	351,066.27	351,066.27	0.00
43P	City of Philadelphia Law Department Tax Unit - Bankruptcy Municipal Services Building	328,567.53	328,567.53	0.00
56	Commonwealth of Pennsylvania Department of Revenue	0.00	0.00	0.00

Total to be paid for priority claims: \$ 0.00
Remaining balance: \$ 180,521.99

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$37,754,499.06 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 1.2 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1	Wells Fargo Bank, N.A	133,655.09	941.83	639.07
2	Internal Revenue Service	0.00	0.00	0.00
2	Internal Revenue Service Centralized Insolvency Operation	0.00	0.00	0.00
2U	Internal Revenue Service Centralized Insolvency Operation	24,987.54	176.08	119.48
3	Commonwealth of Pennsylvania Department of Revenue	395,491.89	2,786.93	1,891.03
3U	Commonwealth of Pennsylvania Department of Revenue	0.00	0.00	0.00
4	15th and Sansom, L.P.	0.00	0.00	0.00
5-3	Greg Bayer	0.00	0.00	0.00
6-2	Greg Bayer	0.00	0.00	0.00
7-1	VIST Bank c/o Steven J. White, Esquire	0.00	0.00	0.00
8-2	American Express Centurion Bank c o Becket and Lee LLP	58,030.38	408.93	277.47
9-1	Singer Equipment Company, Inc.	350,000.00	2,466.36	1,673.52
10-1	Plexus Capital	394,758.00	2,781.76	1,887.52
11	VIST Bank c/o Steven J. White, Esquire	0.00	0.00	0.00
12-1	Sam Stone c/o Brian J. Smith & Associates	8,000.00	56.37	38.26
13-1	Jerry Ehrlich c/o Brian J. Smith, Esquire	0.00	0.00	0.00
14-1	Origin Capital Debt Fund I, LLC	526,750.92	3,711.88	2,518.64
15-1	Madison Capital Company, LLC c/o Roger Jones Bradley Arant Boult Cummings, LLP	7,865,528.80	55,426.39	37,608.78
16-1	Thomas Mackin	0.00	0.00	0.00
17-1	TD Bank, N.A. c/o Michael Rovinsky	5,053,542.60	35,611.03	24,163.36
18-1	eCAST Settlement Corporation c/o Bass & Associates, P.C.	5,547.96	39.10	26.52
19-1	MEPT Arch, LLC c/o James Greenberg, Esquire Duane Morris, L.P.	150,000.00	1,057.01	717.22
20-1	Sunlight Electrical Contr. Co., Inc.	0.00	0.00	0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
21-1	CIBC, Inc. c/o Morrison & Foerster, LLP Adam A. Lewis, Esq.	0.00	0.00	0.00
22	Fox Chase Bank	952,535.67	6,712.29	4,554.52
22	Fox Chase Bank Attn: Ralph K. Brown, V.P.	0.00	0.00	0.00
23-1	The Sherwin-Williams Company Attn: Shane R. Carpenter/Tax Dept.	3,636,289.00	25,624.01	17,386.80
24-1	Mitts Milavec, LLC	120,088.25	846.23	574.20
25-1	Rewards Network Establishment Services Inc. c/o Isaac M. Gabriel Quarles & Brady LLP	176,419.16	1,243.18	843.54
26-1	Marshall J. Katz c/o Dimitri L. Karapelou, Esquire Law Offices of Dimitri L. Karapelou, LLC	5,750,000.00	40,518.79	27,493.45
27-1	GE Capital Corp. c/o Wong Fleming	223,218.04	1,572.96	1,067.31
28	Green Tree Servicing LLC	0.00	0.00	0.00
28-1	Green Tree Servicing LLC	125,869.22	886.97	601.85
29	NexTier Bank c/o Brian M. Kile, Esquire Grenen & Birsic, P.C.	0.00	0.00	0.00
30-2	David Grassoc/o William A. Harvey, Esquire Klehr Harrison Harvey Branzburg LLP	0.00	0.00	0.00
31-1	Avalon Breezes Plaza Condominium Unit Property Owners c/o Andrew J. Karcich, Esquire	82,737.21	583.03	395.60
32-1	The Bancorp Bank c/o Gary M. Schildhorn, Esq. Eckert Seamans Cherin & Mellott, LLC	1,528,854.22	10,773.45	7,310.17
33-2	The Bancorp Bank c/o Gary M. Schildhorn, Esq. Eckert Seamans Cherin & Mellott, LLC	297,574.60	2,096.93	1,422.85
34-1	Stonebridge Bank	276,907.16	1,951.29	1,324.03
35-1	The Bancorp Bank c/o Gary M. Schildhorn, Esq. Eckert Seamans Cherin & Mellott, LLC	0.00	0.00	0.00
36-2	The Bancorp Bank c/o Gary M. Schildhorn, Esq. Eckert Seamans Cherin & Mellott, LLC	1,721,262.14	12,129.30	8,230.16
37-1	The Bancorp Bank c/o Gary M. Schildhorn, Esq. Eckert Seamans Cherin & Mellott, LLC	0.00	0.00	0.00
38-1	Braverman Kaskey PC Attn: John E. Kaskey	191,272.18	1,347.85	914.56
39-1	GE Capital Retail Bank c/o Recovery Management Systems Corp	1,196.14	8.43	5.72

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
40	Royal Bank America	0.00	0.00	0.00
40-1	Royal Bank America	92,881.29	654.51	444.11
41-1	U.S. Bank National Association as Trustee c/o CW Capital Asset Managment	0.00	0.00	0.00
42-1	GCCFC 2007-GG9 Mall Office Limited P'ship c/o LNR Partners LLC, Attn Ed Birsic	0.00	0.00	0.00
42-2	GCCFC 2007-GG9 Mall Office Limited P'ship c/o LNR Partners LLC, Attn Ed Birsic	6,548,713.27	46,147.12	31,312.48
43-3	City of Philadelphia Law Department Tax Unit - Bankruptcy Municipal Services Building	171,221.24	1,206.55	818.69
44	Mid Penn Bank	0.00	0.00	0.00
46-1	Sunlight Electrical Contr. Co., Inc.	609,000.00	4,291.47	2,911.91
47-1	GCCFC 2007-GG11 Sanatoga Retail Ltd Partnership c/o Mark Pfeiffer, Esquire Buchanan Ingersoll & Rooney PC	0.00	0.00	0.00
48-2	Fidelity National Title Insurance Company Monique Bar DiSabatino Saul Ewing LLP Centre Square West	0.00	0.00	0.00
49	Terry P. Dershaw, Ch 7 Trustee of Garrett Miller	0.00	0.00	0.00
51	Excelco Trading, LP c/o Hunton & Williams LLP Attn: Robert A. Rich, Esq.	20,000.00	140.93	95.63
53-1	Montgomery County Tax Claim Bureau c/o Northeast Revenue Service, LLC	5,475.44	38.58	26.18
54-1	Montgomery County Tax Claim Bureau c/o Northeast Revenue Service, LLC	206,691.65	1,456.50	988.29
55-1	Paragon Coffee Trading Co., LP c/o Michael J. Joyce, Esq. Cross & Simon, LLC	50,000.00	352.34	239.07

Total to be paid for timely general unsecured claims: \$ 180,521.99
 Remaining balance: \$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$214,045.79 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
43U	City of Philadelphia Law DepartmentTax Unit - Bankruptcy Municipal Services Building	203,817.78	0.00	0.00
50-1	Putnam Leasing Company, LLC c/o Jay C. Scheinfeld, Esq.	10,228.01	0.00	0.00
52-1	William Bostic	0.00	0.00	0.00
53	Montgomery County Tax Claim Bureau c/o Northeast Revenue Service, LLC	0.00	0.00	0.00
54	Montgomery County Tax Claim Bureau c/o Northeast Revenue Service, LLC	0.00	0.00	0.00

Total to be paid for tardily filed general unsecured claims: \$ 0.00
Remaining balance: \$ 0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
None				

Total to be paid for subordinated claims: \$ 0.00
Remaining balance: \$ 0.00